

		FOR OHF USE					

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2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0005090</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Lutheran Home for the Aged</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/00</u> to <u>06/30/01</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>800 West Oakton</u> <u>Arlington Heights</u> <u>60004</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>Cook</u>		Officer or Administrator of Provider (Signed) _____ (Date) _____	
Telephone Number: <u>(847)253-3710</u> Fax # <u>(847)253-1427</u>		(Type or Print Name) <u>Kenneth W. Huff</u>	
IDPA ID Number: <u>36219824002</u>		(Title) <u>Vice President of Finance</u>	
Date of Initial License for Current Owners: <u>08/01/60</u>		(Signed) <u>SEE ACCOUNTANT'S REPORT ATTACHED</u> (Date) _____	
Type of Ownership:		Paid Preparer (Print Name and Title) <u>Steve N. Lavenda, C.P.A.</u>	
<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT		(Firm Name & Address) <u>FROST, RUTTENBERG & ROTHBLATT, P.C.</u> <u>111 Pfingsten Rd., Suite 300, Deerfield, IL 60015</u>	
<input checked="" type="checkbox"/> Charitable Corp.		(Telephone) <u>(847)236-1111</u> Fax # <u>(847)236-1155</u>	
<input type="checkbox"/> Trust		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
IRS Exemption Code <u>501(c)(3)</u>			
<input type="checkbox"/> PROPRIETARY			
<input type="checkbox"/> Individual			
<input type="checkbox"/> Partnership			
<input type="checkbox"/> Corporation			
<input type="checkbox"/> "Sub-S" Corp.			
<input type="checkbox"/> Limited Liability Co.			
<input type="checkbox"/> Trust			
<input type="checkbox"/> Other _____			
In the event there are further questions about this report, please contact: Name: <u>Steve N. Lavenda</u> Telephone Number: <u>(847)236-1111</u>			

STATE OF ILLINOIS

Page 2

Facility Name & ID Number Lutheran Home for the Aged# 0005090 Report Period Beginning: 07/01/00 Ending: 06/30/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds 04/01/93

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>252</u>	Skilled (SNF)	<u>252</u>	<u>91,980</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>60</u>	Intermediate (ICF)	<u>60</u>	<u>21,900</u>	3
4		Intermediate/DD			4
5	<u>167</u>	Sheltered Care (SC)	<u>167</u>	<u>60,955</u>	5
6		ICF/DD 16 or Less			6
7	<u>479</u>	TOTALS	<u>479</u>	<u>174,835</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>1,929</u>	<u>2,757</u>	<u>7,255</u>	<u>11,941</u>	8
9	SNF/PED					9
10	ICF	<u>29,398</u>	<u>66,199</u>		<u>95,597</u>	10
11	ICF/DD					11
12	SC	<u>1,357</u>	<u>20,391</u>		<u>21,748</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>32,684</u>	<u>89,347</u>	<u>7,255</u>	<u>129,286</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 73.95%

D. How many bed-hold days during this year were paid by Public Aid?

395 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)Meals on Wheels, Adult Day Care, Outpatient Therapy, Child Day CareF. Does the facility maintain a daily midnight census? YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☒ NO ☐

I. On what date did you start providing long term care at this location?

Date started 08/01/53

J. Was the facility purchased or leased after January 1, 1978?

YES ☐ Date _____ NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter numberof beds certified 252 and days of care provided 6,984Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 6/30/01 Fiscal Year: 6/30/01

* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

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Facility Name & ID Number Lutheran Home for the Aged # 0005090 Report Period Beginning: 07/01/00 Ending: 06/30/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	1,248,520	51,856	53,880	1,354,256		1,354,256	(764,603)	589,653			1
2	Food Purchase		1,853,418		1,853,418		1,853,418	(296,592)	1,556,826			2
3	Housekeeping	692,880	105,072	298,455	1,096,407		1,096,407	(127,359)	969,048			3
4	Laundry	86,108	75,978	62,547	224,633		224,633		224,633			4
5	Heat and Other Utilities			960,431	960,431		960,431	(343,067)	617,364			5
6	Maintenance	681,506	119,626	527,729	1,328,861		1,328,861	(236,912)	1,091,949			6
7	Other (specify):*											7
8	TOTAL General Services	2,709,014	2,205,950	1,903,042	6,818,006		6,818,006	(1,768,533)	5,049,473			8
	B. Health Care and Programs											
9	Medical Director			16,501	16,501		16,501		16,501			9
10	Nursing and Medical Records	7,252,221	575,773	11,315	7,839,309		7,839,309	(115,443)	7,723,866			10
10a	Therapy	168,461	14,061		182,522		182,522		182,522			10a
11	Activities	354,273	40,542	1,395	396,210		396,210	(29,695)	366,515			11
12	Social Services	235,179	1,344	7,200	243,723		243,723	(7,980)	235,743			12
13	Nurse Aide Training							4,935	4,935			13
14	Program Transportation			321	321		321		321			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	8,010,134	631,720	36,732	8,678,586		8,678,586	(148,183)	8,530,403			16
	C. General Administration											
17	Administrative	90,918		3,427,158	3,518,076		3,518,076	(2,917,100)	600,976			17
18	Directors Fees											18
19	Professional Services			199,193	199,193		199,193	2,670	201,863			19
20	Dues, Fees, Subscriptions & Promotions			249,600	249,600		249,600	(117,325)	132,275			20
21	Clerical & General Office Expenses	254,678	126,929	179,235	560,842		560,842	590,162	1,151,004			21
22	Employee Benefits & Payroll Taxes			864,667	864,667		864,667	1,527,844	2,392,511			22
23	Inservice Training & Education											23
24	Travel and Seminar			17,294	17,294		17,294	63,643	80,937			24
25	Other Admin. Staff Transportation			1,227	1,227		1,227	9,617	10,844			25
26	Insurance-Prop.Liab.Malpractice			118,463	118,463		118,463		118,463			26
27	Other (specify):*							286,902	286,902			27
28	TOTAL General Administration	345,596	126,929	5,056,837	5,529,362		5,529,362	(553,587)	4,975,775			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	11,064,744	2,964,599	6,996,611	21,025,954		21,025,954	(2,470,303)	18,555,651			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

STATE OF ILLINOIS

Page 4

Facility Name & ID Number

Lutheran Home for the Aged

#0005090

Report Period Beginning:

07/01/00

Ending:

06/30/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			1,849,000	1,849,000		1,849,000	(155,431)	1,693,569			30
31	Amortization of Pre-Op. & Org.			32,844	32,844		32,844	(32,844)				31
32	Interest			1,541,846	1,541,846		1,541,846	(1,239,628)	302,218			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			3,423,690	3,423,690		3,423,690	(1,427,903)	1,995,787			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,042,993	567,313	1,610,306		1,610,306	(112,013)	1,498,293			39
40	Barber and Beauty Shops	98,780	13,518	7,940	120,238		120,238	(120,238)				40
41	Coffee and Gift Shops		30,252		30,252		30,252	(30,252)				41
42	Provider Participation Fee			170,820	170,820		170,820		170,820			42
43	Other (specify):*	386,946			386,946		386,946	(386,946)				43
44	TOTAL Special Cost Centers	485,726	1,086,763	746,073	2,318,562		2,318,562	(649,449)	1,669,113			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	11,550,470	4,051,362	11,166,374	26,768,206		26,768,206	(4,547,655)	22,220,551			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning: 07/01/00

Ending: 06/30/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(56,027)	2		4
5	Telephone, TV & Radio in Resident Rooms	(49,534)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	4,241	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(78,826)	21		24
25	Fund Raising, Advertising and Promotional	(162,481)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(38,674)	20		28
29	Other-Attach Schedule	(4,136,474)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (4,517,775)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)	(29,880)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (29,880)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (4,547,655)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Lutheran Home for the Aged

ID# 0005090

Report Period Beginning: 07/01/00

Ending: 06/30/01

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		\$		1
2	Music Income	(5,200)	11	2
3	Misc Op - Volunteers	(1,809)	21	3
4	Misc Op - Arts & Crafts	(3,391)	11	4
5	Printing Income - Internal	(1,767)	21	5
6	Cable T.v. - Pom	(56,530)	5	6
7	Variety Store Supplies - Volunteers	(30,252)	41	7
8	Concert Series	(7,094)	11	8
9	Application Fees	(36,150)	21	9
10	Amortization - Lha Adm	(32,844)	31	10
11	Supplies - Nursing Admin	(53,979)	10	11
12	Hearing Aid Income - LHA	(68)	21	12
13	HDS - Food Service	(116,875)	1	13
14	Senior Fit	(14,010)	11	14
15	Salaries - Beauty Shop	(98,780)	40	15
16	Supplies - Beauty Shop	(10,943)	40	16
17	Minor Equip Pur - Beauty Shop	(2,443)	40	17
18	Conferences - Beauty Shop	(160)	40	18
19	Catered Functions - Beauty Shop	(45)	40	19
20	Printing - Beauty Shop	(87)	40	20
21	Pa Services - Beauty Shop	(7,780)	40	21
22	L.v. Apt. Cleaning	(60,092)	3	22
23	L.v. Medical Fees	(61,464)	10	23
24	L.v. Housekeeping/pom	(174,806)	6	24
25	L.v. Security	(25,585)	6	25
26	L.v. Phys-socials	(7,980)	12	26
27	Supplies L.v. - Housekeeping	(12,168)	3	27
28	Dietary-Hearthstone, Adult Day Care	(647,728)	1	28
29	Food-Hearthstone, Adult Day Care	(229,177)	2	29
30	Salaries Hearthstone - Food Service	(295,299)	43	30
31	Professional Fees- ARK Development	(86,250)	19	31
32	Pharmacy Discounts	(112,013)	39	32
33	Prompt Pay Discounts	(1,988)	21	33
34	CNA Insurance - Security Reimbursement	(3,645)	6	34
35	Misc Income	(1,912)	21	35
36	Legal Fees	(11,104)	19	36
37	Marketing Salaries	(91,647)	43	37
38	Seminar Expense	(9,769)	24	38
39	Non-Care Related Depreciation	(159,672)	30	39
40	Non-Care R&M	(20,684)	6	40
41	Capitalized R&M	(45,802)	6	41
42	Utilities - Non-Care	(286,537)	5	42
43	Housekeeping - Non-Care	(55,099)	3	43
44	Non-Care Depreciation	(565,904)	32	44
45	Investment Income	(689,942)	32	45
46				46
47				47
48				48
49	Total	(4,136,474)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning:

07/01/00

Ending:

06/30/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	(764,603)	0	0	0	0	0	0	0	0	0	0	(764,603)	1
2	Food Purchase	(285,204)	0	(11,388)	0	0	0	0	0	0	0	0	(296,592)	2
3	Housekeeping	(127,359)	0	0	0	0	0	0	0	0	0	0	(127,359)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(343,067)	0	0	0	0	0	0	0	0	0	0	(343,067)	5
6	Maintenance	(270,522)	0	35,406	(1,796)	0	0	0	0	0	0	0	(236,912)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,790,755)	0	24,018	(1,796)	0	0	0	0	0	0	0	(1,768,533)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(115,443)	0	0	0	0	0	0	0	0	0	0	(115,443)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(29,695)	0	0	0	0	0	0	0	0	0	0	(29,695)	11
12	Social Services	(7,980)	0	0	0	0	0	0	0	0	0	0	(7,980)	12
13	Nurse Aide Training	0	0	4,935	0	0	0	0	0	0	0	0	4,935	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(153,118)	0	4,935	0	0	0	0	0	0	0	0	(148,183)	16
	C. General Administration													
17	Administrative	0	0	(2,822,765)	(94,335)	0	0	0	0	0	0	0	(2,917,100)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(97,354)	0	79,140	20,884	0	0	0	0	0	0	0	2,670	19
20	Fees, Subscriptions & Promotions	(201,155)	0	81,552	2,278	0	0	0	0	0	0	0	(117,325)	20
21	Clerical & General Office Expenses	(172,054)	0	720,039	42,177	0	0	0	0	0	0	0	590,162	21
22	Employee Benefits & Payroll Taxes	0	0	1,527,844	0	0	0	0	0	0	0	0	1,527,844	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(9,769)	0	70,690	2,722	0	0	0	0	0	0	0	63,643	24
25	Other Admin. Staff Transportation	0	0	9,168	449	0	0	0	0	0	0	0	9,617	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	276,538	10,364	0	0	0	0	0	0	0	286,902	27
28	TOTAL General Administration	(480,332)	0	(57,794)	(15,461)	0	0	0	0	0	0	0	(553,587)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(2,424,205)	0	(28,841)	(17,257)	0	0	0	0	0	0	0	(2,470,303)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/00

Ending:

06/30/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(155,431)	0	0	0	0	0	0	0	0	0	0	(155,431)	30
31	Amortization of Pre-Op. & Org.	(32,844)	0	0	0	0	0	0	0	0	0	0	(32,844)	31
32	Interest	(1,255,846)	0	16,218	0	0	0	0	0	0	0	0	(1,239,628)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(1,444,121)	0	16,218	0	0	0	0	0	0	0	0	(1,427,903)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(112,013)	0	0	0	0	0	0	0	0	0	0	(112,013)	39
40	Barber and Beauty Shops	(120,238)	0	0	0	0	0	0	0	0	0	0	(120,238)	40
41	Coffee and Gift Shops	(30,252)	0	0	0	0	0	0	0	0	0	0	(30,252)	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(386,946)	0	0	0	0	0	0	0	0	0	0	(386,946)	43
44	TOTAL Special Cost Centers	(649,449)	0	0	0	0	0	0	0	0	0	0	(649,449)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(4,517,775)	0	(12,623)	(17,257)	0	0	0	0	0	0	0	(4,547,655)	45

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/00

Ending:

06/30/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
N/A		Wittenberg Lutheran Village, Inc.	Crown Point, IN	See Attached Schedule		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Lutheran Home for the Aged# 0005090Report Period Beginning: 07/01/00Ending: 06/30/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	17 Administrative Allocation	\$ 3,202,702	Lutheran Home and Services for the Aged, Inc.	100.00%	\$	\$ (3,202,702)	15
16	V	2 Food Purchase		Lutheran Home and Services for the Aged, Inc.	100.00%	(11,388)	(11,388)	16
17	V	6 Repairs and Maintenance		Lutheran Home and Services for the Aged, Inc.	100.00%	35,406	35,406	17
18	V	10 Nursing and Medical Records		Lutheran Home and Services for the Aged, Inc.	100.00%			18
19	V	13 Nurse Aid Training		Lutheran Home and Services for the Aged, Inc.	100.00%	4,935	4,935	19
20	V	17 Administrative		Lutheran Home and Services for the Aged, Inc.	100.00%	379,937	379,937	20
21	V	19 Professional Fees		Lutheran Home and Services for the Aged, Inc.	100.00%	79,140	79,140	21
22	V	20 Dues and Subscriptions		Lutheran Home and Services for the Aged, Inc.	100.00%	81,552	81,552	22
23	V	21 Clerical & General Office		Lutheran Home and Services for the Aged, Inc.	100.00%	720,039	720,039	23
24	V	22 Employee Benefits		Lutheran Home and Services for the Aged, Inc.	100.00%	1,527,844	1,527,844	24
25	V	24 Travel and Seminar		Lutheran Home and Services for the Aged, Inc.	100.00%	70,690	70,690	25
26	V	25 Other Admin. Staff Trans.		Lutheran Home and Services for the Aged, Inc.	100.00%	9,168	9,168	26
27	V	27 Other-Employee Benefits		Lutheran Home and Services for the Aged, Inc.	100.00%	276,538	276,538	27
28	V	32 Interest Expense		Lutheran Home and Services for the Aged, Inc.	100.00%	16,218	16,218	28
29	V	43 Salaries-Hearthstone		Lutheran Home and Services for the Aged, Inc.	100.00%			29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 3,202,702			\$ 3,190,079	\$ * (12,623)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Lutheran Home for the Aged# 0005090Report Period Beginning: 07/01/00Ending: 06/30/01

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 Administrative Allocation	\$ 224,456	Lutheran Foundation for the Aged, Inc.	100.00%	\$	\$ (224,456)	15
16	V	6 Repairs and Maintenance		Lutheran Foundation for the Aged, Inc.	100.00%	(1,796)	(1,796)	16
17	V	17 Administrative		Lutheran Foundation for the Aged, Inc.	100.00%	130,121	130,121	17
18	V	19 Professional Fees		Lutheran Foundation for the Aged, Inc.	100.00%	20,884	20,884	18
19	V	20 Dues and Subscriptions		Lutheran Foundation for the Aged, Inc.	100.00%	2,278	2,278	19
20	V	21 Clerical & General Office		Lutheran Foundation for the Aged, Inc.	100.00%	42,177	42,177	20
21	V	24 Travel and Seminar		Lutheran Foundation for the Aged, Inc.	100.00%	2,722	2,722	21
22	V	25 Other Admin. Staff Trans.		Lutheran Foundation for the Aged, Inc.	100.00%	449	449	22
23	V	27 Other - Employee Benefits		Lutheran Foundation for the Aged, Inc.	100.00%	10,364	10,364	23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 224,456			\$ 207,199	\$ * (17,257)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

STATE OF ILLINOIS

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Facility Name & ID Number Lutheran Home for the Aged # 0005090 Report Period Beginning: 07/01/00 Ending: 06/30/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Roger Paulsberg	Chairman	Administrative	0.00	See Attached	34	85.00	Alloc. Sal	\$ 100,366	17-7	1
2	Penny Paulsberg	Spouse	Interior Design	0.00				Fees	54,344	19-3	2
3	Carl Johnson	Vice Chairman	Administrative	0.00				Fees	16,662	19-3	3
4	Carlton W. Lohrentz	Board Member	Administrative	0.00				Legal Fee	56	19-3	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 171,428		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME.
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Lutheran Home for the Aged # 0005090 Report Period Beginning: 07/01/00 Ending: 06/30/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

Facility Name & ID Number Lutheran Home for the Aged# 0005090Report Period Beginning: 07/01/00Ending: 06/30/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization Lutheran Home and Services for the Aged, Inc.
 Street Address 800 West Oakton
 City / State / Zip Code Arlington Heights, IL 60004
 Phone Number (847) 253-3710
 Fax Number (847) 253-1427

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	Administrative Allocation	Direct Cost		\$	\$		\$	1
2	2	Food Purchase	Direct Cost	(14,103)	3	(14,103)	(11,388)	(11,388)	2
3	6	Repairs and Maintenance	Direct Cost	52,307	3	52,307	35,406	35,406	3
4	10	Nursing and Medical Records	Direct Cost	67,315	3	67,315			4
5	13	Nurse Aid Training	Direct Cost	6,112	3	6,112	4,935	4,935	5
6	17	Administrative	Direct Cost	470,510	3	470,510	379,937	379,937	6
7	19	Professional Fees	Direct Cost	119,360	3	119,360	79,140	79,140	7
8	20	Dues and Subscriptions	Direct Cost	101,037	3	101,037	81,552	81,552	8
9	21	Clerical & General Office	Direct Cost	940,276	3	940,276	720,039	720,039	9
10	22	Employee Benefits	Direct Cost	906,979	3	906,979	1,527,844	1,527,844	10
11	24	Travel and Seminar	Direct Cost	89,265	3	89,265	70,690	70,690	11
12	25	Other Admin. Staff Trans.	Direct Cost	11,354	3	11,354	9,168	9,168	12
13	27	Other-Employee Benefits	Direct Cost	1,103,160	3	1,103,160	276,538	276,538	13
14	32	Interest Expense	Direct Cost	20,084	3	20,084	16,218	16,218	14
15	43	Hearthstone/Other	Direct Cost	119,212	3	119,212	108,385		15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 3,992,868	\$ 1,331,070		\$ 3,190,079	25

Facility Name & ID Number Lutheran Home for the Aged# 0005090Report Period Beginning: 07/01/00Ending: 06/30/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Lutheran Foundation for the Aged, Inc.Street Address 800 West OaktonCity / State / Zip Code Arlington Heights, IL 60004Phone Number (847) 253-3710Fax Number (847) 253-1427

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17 Administrative Allocation	Direct Cost		2	\$	\$			1
2	6 Repairs and Maintenance	Direct Cost	(4,491)	2	(4,491)		(1,796)	(1,796)	2
3	17 Administrative	Direct Cost	325,302	2	325,302	325,302	130,121	130,121	3
4	19 Professional Fees	Direct Cost	79,711	2	79,711		20,884	20,884	4
5	20 Dues and Subscriptions	Direct Cost	5,694	2	5,694		2,278	2,278	5
6	21 Clerical & General Office	Direct Cost	154,368	2	154,368		42,177	42,177	6
7	24 Travel and Seminar	Direct Cost	7,709	2	7,709		2,722	2,722	7
8	25 Other Admin. Staff Trans.	Direct Cost	1,122	2	1,122		449	449	8
9	27 Other - Employee Benefits	Direct Cost	26,004	2	26,004		10,364	10,364	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 595,419	\$ 325,302		\$ 207,199	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1							\$	\$			\$	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6	Interest on Resident Assets		X							Various	59,925	6	
7												7	
8												8	
9	TOTAL Facility Related						\$	\$			\$ 59,925	9	
	B. Non-Facility Related*												
10	Supplemental Schedule										16,218	10	
11	Revenue Bonds		X	Residential Unit Construction			24,285,000	23,550,607	08/15/26	Various	1,481,921	11	
12	Non-Care Interest										(565,904)	12	
13	Investment Income										(689,942)	13	
14	TOTAL Non-Facility Related						\$ 24,285,000	\$ 23,550,607			\$ 242,293	14	
15	TOTALS (line 9+line14)						\$ 24,285,000	\$ 23,550,607			\$ 302,218	15	

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.

(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.

(See instructions.)

B. Real Estate Taxes

NOTES:

1. Please indicate a negative number by use of brackets (). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity. **This denial must be no more than four years old at the time the cost report is filed.**

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

FACILITY NAME Lutheran Home for the Aged COUNTY Cook
FACILITY IDPH LICENSE NUMBER 0005090
CONTACT PERSON REGARDING THIS REPORT _____
TELEPHONE () _____ FAX #: () _____

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

B. Real Estate Tax Cost Allocations

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Lutheran Home for the Aged# 0005090

Report Period Beginning:

07/01/00

Ending:

06/30/01**X. BUILDING AND GENERAL INFORMATION:**A. Square Feet: 315,041 B. General Construction Type: Exterior Brick Frame _____ Number of Stories _____C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Lutheran Home and Services for the Aged, Inc., Parent CorporationLutheran Community Services for the Aged, Inc., Family Support ServicesLutheran Foundation for the Aged, Fund Raising ActivitiesHearthstone Supportive Apartments, 100 Beds, 89048 Sq. Ft.Child Day Care, 6448 Sq. Ft.Adult Day Care, 5088 Sq. Ft.F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☐ NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	871,200	1922	\$ 20,000	1
2	Cemetery	43,560	1896	225	2
3	TOTALS	914,760		\$ 20,225	3

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	125		1953	1953	\$ 1,242,090	\$ 35,488	50	\$ 35,488		\$ 1,190,633	4
5			1962	1962	82,773	2,365	50	2,365		66,097	5
6	102		1966	1966	1,196,550	34,187	50	34,187		847,861	6
7	126		1973	1973	2,431,047	69,458	50	69,458		1,382,223	7
8	126		1978	1978	3,398,949	97,113	50	97,113		1,660,746	8
	Improvement Type**										
9	RESIDENT GIFT SHOP			1976	10,801	309	50	309		5,709	9
10	LAND IMPROVEMENT			1980	128,110	3,660	50	3,660		57,466	10
11	CHAPEL			1981	1,408,190	40,234	50	40,234		603,510	11
12	REMODEL			1981	221,815	6,338	50	6,338		95,063	12
13	LANDSCAPING & PAVING			1981	56,906	1,626	50	1,626		24,388	13
14	REMODEL			1982	859,719	24,563	50	24,563		351,255	14
15	LANDSCAPING			1982	354	10	50	10		144	15
16	CHAPEL			1982	21,383	611	50	611		8,737	16
17	REMODEL			1983	733,983	20,971	50	20,971		285,206	17
18	WINDOW REPLACEMENT			1984	650,719	18,592	50	18,592		239,836	18
19	REMODEL			1985	335,901	9,597	50	9,597		117,085	19
20	REMODEL			1986	31,815	909	50	909		10,453	20
21	REMODEL COMMON AREA			1987	36,747	1,050	50	1,050		11,339	21
22	REMODEL COMMON AREA			1988	125,105	3,574	50	3,574		36,101	22
23	REMODEL COMMON AREA			1989	5,271	151	50	151		1,415	23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

06/30/01

****Improvement type must be detailed in order for the cost report to be considered complete.**

****Improvement type must be detailed in order for the cost report to be considered complete.**

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 23,999,541	\$ 691,971		\$ 695,638	\$ 3,667	\$ 7,818,334	1
2	STORAGE TANK (12937)	2000	9,898	396	25	396		495	2
3	PARKING LOT C (6240)	2000	4,774	318	15	318		343	3
4	ENVIRONMENTAL/STORAGE TANK (22163)	2000	16,957	1,130	15	1,130		1,224	4
5	FUEL TANK (300)	2000	230	9	25	9		9	5
6	COST OVERRUNS	1999	1,405,344	40,153	35	40,153		76,960	6
7	CAPITALIZED INTEREST	1999	247,614	7,075	35	7,075		13,560	7
8	X-RAY ROOM	1999	16,404	469	35	469		1,057	8
9	GENERATOR (6292)	1999	4,814	193	25	193		289	9
10	ELEVATOR	1999	528	21	25	21		32	10
11	BUILD KITCHEN TRAY LINE (14236)	2000	10,892	311	35	311		466	11
12	KITCHEN PERMITS (2056)	2000	1,573	45	35	45		64	12
13	ROOFING	2000	94,545	2,701	35	2,701		3,827	13
14	BOILER ROOM (2161)	1999	1,653	66	25	66		88	14
15	CIP-INTEREST (61316)	2000	46,913	1,877	25	1,877		1,877	15
16	KITCHEN REMODEL (345,033)	2000	263,985	10,559	25	10,559		10,559	16
17	AREA E REMODEL	2000	25,917	1,037	25	1,037		1,037	17
18	DRAPERIES	1999	16,785	839	20	839		1,609	18
19	KITCHEN REMODEL (216)	1999	165	8	20	8		16	19
20	CLOSETS	1999	17,000	850	20	850		1,559	20
21	CABLE	1999	2,188	109	20	109		200	21
22	CABLE	1999	380	19	20	19		35	22
23	CLOSETS	1999	17,000	850	20	850		1,488	23
24	WIRING	1999	1,588	79	20	79		139	24
25	SECURITY SYSTEM	1999	1,118	56	20	56		94	25
26	CAMERA,CABLES	1999	971	49	20	49		82	26
27	COMPUTER CABLING	1999	3,135	157	20	157		249	27
28	COMPUTER CABLING	1999	483	24	20	24		38	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 26,212,395	\$ 761,371		\$ 765,039	\$ 3,667	\$ 7,935,731	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 26,212,395	\$ 761,371		\$ 765,039	\$ 3,667	\$ 7,935,731	1
2	COMPUTER CABLE	2000	679	34	20	34		45	2
3	COMMUNICATION CABLE	2000	234	12	20	12		16	3
4	LIGHT FIXTURES	2000	7,351	368	20	368		429	4
5	LIGHT FIXTURES	2000	539	27	20	27		31	5
6	LIGHT FIXTURES	2000	5,900	295	20	295		344	6
7	LIGHT FIXTURES	2000	539	27	20	27		31	7
8									8
9	ROOF	1999	6,830		20	342	342	627	9
10	PLUMBING	1999	1,185		20	59	59	103	10
11	ELECTRICAL	1999	664		20	33	33	58	11
12	LANDSCAPING	1999	2,630		20	132	132	231	12
13	LANDSCAPING	1999	2,555		20	128	128	224	13
14	PLUMBING	1999	535		20	27	27	45	14
15	PLUMBING	1999	1,500		20	75	75	125	15
16	PLUMBING	1999	800		20	40	40	67	16
17	LANDSCAPING (18744)	2000	14,341		20	717	717	837	17
18	ELECTRICAL	2000	1,738		20	87	87	109	18
19	ELECTRICAL	2000	1,678		20	84	84	98	19
20	DOORS	2000	2,700		20	135	135	146	20
21	ELECTRICAL	2000	2,321		20	116	116	126	21
22	HVAC	2000	1,972		20	99	99	107	22
23	LANDSCAPING (4475)	2000	3,424		20	171	171	185	23
24	LANDSCAPING (3575)	2000	2,735		20	137	137	148	24
25	PRIVACY CURTAINS	2000	925		20	46	46	54	25
26	LOCK	1999	942		20	47	47	94	26
27	PROGRAM MODULE	1999	893		20	45	45	86	27
28	ELECTRICAL	1999	1,339		20	67	67	123	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 26,279,344	\$ 762,133		\$ 768,386	\$ 6,253	\$ 7,940,217	34

**Improvement type must be detailed in order for the cost report to be considered complete.

****Improvement type must be detailed in order for the cost report to be considered complete.**

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 26,313,063	\$ 762,133		\$ 770,016	\$ 7,883	\$ 7,942,921	1
2	PARKING LOT (24460)	2000	18,714	522	25	522		522	2
3	PARKING LOT (8980)	2000	6,871	204	25	204		204	3
4	TRANSFER SWITCHES(13226)	2000	13,226	83	35	83		83	4
5	CABLING-ACCTG(9960)	2001	7,620	254	15	254		254	5
6	CABLING	2001	887	25	15	25		25	6
7	CABLING-ACCTG(8815)	2001	6,744	187	15	187		187	7
8	CABLING	2001	770	21	15	21		21	8
9	CABLING	2001	2,391	66	15	66		66	9
10	CABLING	2001	660	18	15	18		18	10
11	CABLING	2001	2,397	67	15	67		67	11
12	CABLING	2001	1,950	9	35	9		9	12
13	CABLING	2001	613	1	35	1		1	13
14	CABLING	2001	279	1	35	1		1	14
15	CABLING	2001	448	1	35	1		1	15
16	CABLING	2001	180		35				16
17									17
18	ARCHITECT FEES	2001	46,189	550	35	550		550	18
19	ARCHITECT FEES	2001	5,867	70	35	70		70	19
20	PANTRY WORK	2001	79,365	945	35	945		945	20
21	J WING IN SERVICE	2001	2,570,048	30,596	35	30,596		30,596	21
22	J WING IN SERVICE	2001	133,475	1,589	35	1,589		1,589	22
23	BUILDING CIP IN SERVICE	2001	2,771,178	32,990	35	32,990		32,990	23
24	CREDIT FROM BOND PERMIT FEE	2001	(1,255)	(15)	35	(15)		(15)	24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 31,981,680	\$ 830,317		\$ 838,199	\$ 7,883	\$ 8,011,104	34

**Improvement type must be detailed in order for the cost report to be considered complete.

****Improvement type must be detailed in order for the cost report to be considered complete.**

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 32,129,694	\$ 839,792		\$ 842,937	\$ 3,145	\$ 8,015,842	1
2	HVAC COMPRESSOR	2001	4,397		20	55	55	55	2
3	EXIT DEVICES	2000	1,746		20	87	87	87	3
4	LANDSCAPING(4170)	2000	3,190		20	146	146	146	4
5	ROOFING	2000	1,830		20	76	76	76	5
6	DOORS	2000	5,000		20	250	250	250	6
7	DOOR CONTACTS	2000	2,111		20	88	88	88	7
8	ALARM SWITCHES	2000	920		20	35	35	35	8
9	ALARM SWITCHES	2000	1,645		20	62	62	62	9
10	ELECTRICAL	2000	2,826		20	94	94	94	10
11	ROOF REPAIR	2001	2,373		20	40	40	40	11
12	BOILER REPAIRS(5423)	2001	4,149		20	52	52	52	12
13	BUTTERFLY VALVE(1199)	2001	917		20	19	19	19	13
14	PAINTING & DECORATING	2000	1,750		20	80	80	80	14
15	ELECTRICAL	2001	1,395		20	12	12	12	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 32,163,943	\$ 839,792		\$ 844,033	\$ 4,241	\$ 8,016,938	34

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 4,822,929	\$ 809,199	\$ 809,199	\$		\$ 4,595,361	71
72	Current Year Purchases	412,890	20,194	20,194			20,194	72
73	Fully Depreciated Assets	1,716,400					1,716,400	73
74								74
75	TOTALS	\$ 6,952,219	\$ 829,393	\$ 829,393	\$		\$ 6,331,955	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1997 Ford Club Wagon	1997	\$ 100,711	\$ 20,143	\$ 20,143	\$	5	\$ 100,711	76
77										77
78										78
79										79
80	TOTALS			\$ 100,711	\$ 20,143	\$ 20,143	\$		\$ 100,711	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 39,237,098	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,689,328	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 1,693,569	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 4,241	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 14,449,604	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	See Attached Schedule	\$ 11,131,296	\$ 159,672	\$ 853,175	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 11,131,296	\$ 159,672	\$ 853,175	91

G. Construction-in-Progress

	Description	Cost	
92	CIP-Building	\$ 1,432,274	92
93	CIP-Equipment	307,838	93
94			94
95		\$ 1,740,112	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☐ NO

16. Rental Amount for movable equipment: \$ Description:

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2002 \$

13. /2003 \$

14. /2004 \$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER AIDE _____	3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER AIDE _____
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$ _____

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
 (c) For in-house training programs only. Do not include fringe benefits.
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 144,942	\$		\$ 144,942	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			62,878			62,878	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			332,831			332,831	4
5	Physician Care	39-3	visits			8,051			8,051	5
6	Dental Care		visits			2,145			2,145	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescripts				766,252		766,252	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supp. Schedule					16,466	276,741		293,207	13
14	TOTAL			\$		\$ 567,313	\$ 1,042,993		\$ 1,610,306	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,950,978	\$ 2,716,608	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 397,000)	1,550,120	1,579,520	3
4	Supply Inventory (priced at)	183,164	183,164	4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)		404,984	8
9	Other(specify): See supplemental schedule	837,698	2,723,868	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,521,960	\$ 7,608,144	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments		6,198,004	12
13	Land	20,225	20,225	13
14	Buildings, at Historical Cost	42,210,763	42,210,763	14
15	Leasehold Improvements, at Historical Cost	349,382	349,382	15
16	Equipment, at Historical Cost	7,614,274	7,614,274	16
17	Accumulated Depreciation (book methods)	(15,328,669)	(15,328,669)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	3,357,968	11,326,899	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See supplemental schedule	2,546,635	2,865,987	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 40,770,578	\$ 55,256,865	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 45,292,538	\$ 62,865,009	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 675,276	\$ 713,755	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	375,000	375,000	29
30	Accrued Salaries Payable	1,162,759	1,517,795	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	437,326	437,326	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See supplemental schedule	5,416,136	586,830	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 8,066,497	\$ 3,630,706	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	23,175,607	23,175,607	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See supplemental schedule	2,235,582	2,397,375	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 25,411,189	\$ 25,572,982	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 33,477,686	\$ 29,203,688	46
47	TOTAL EQUITY (page 18, line 24)	\$ 11,814,852	\$ 33,661,321	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 45,292,538	\$ 62,865,009	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 14,275,008	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 14,275,008	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,460,156)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (2,460,156)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 11,814,852	24 *

* This must agree with page 17, line 47.

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Lutheran Home for the Aged

0005090

Report Period Beginning: 07/01/00

Ending:

06/30/01

VII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 22,635,320	1
2	Discounts and Allowances for all Levels	(3,943,921)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 18,691,399	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,576,501	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,576,501	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	152,197	13
14	Non-Patient Meals	56,027	14
15	Telephone, Television and Radio	49,534	15
16	Rental of Facility Space	1,031,117	16
17	Sale of Drugs	1,039,613	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	15,695	19
20	Radiology and X-Ray	4,885	20
21	Other Medical Services	53,979	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,403,047	23
	D. Non-Operating Revenue		
24	Contributions	854,868	24
25	Interest and Other Investment Income***	(37,949)	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 816,919	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See supplemental schedule	820,184	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 820,184	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 24,308,050	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	6,818,006	31
32	Health Care	8,678,586	32
33	General Administration	5,529,362	33
	B. Capital Expense		
34	Ownership	3,423,690	34
	C. Ancillary Expense		
35	Special Cost Centers	2,147,742	35
36	Provider Participation Fee	170,820	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 26,768,206	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,460,156)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,460,156)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Lutheran Home for the Aged# 0005090Report Period Beginning: 07/01/00Ending: 06/30/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,470	1,500	\$ 61,855	\$ 41.24	1
2	Assistant Director of Nursing					2
3	Registered Nurses	107,744	118,400	2,317,093	19.57	3
4	Licensed Practical Nurses	18,358	20,174	375,067	18.59	4
5	Nurse Aides & Orderlies	358,039	393,449	4,430,244	11.26	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	10,536	11,578	168,461	14.55	8
9	Activity Director					9
10	Activity Assistants	25,957	28,524	354,273	12.42	10
11	Social Service Workers	11,500	12,637	235,179	18.61	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	108,931	119,705	1,248,520	10.43	15
16	Dishwashers					16
17	Maintenance Workers	43,540	47,847	681,506	14.24	17
18	Housekeepers	74,884	82,290	692,880	8.42	18
19	Laundry	8,620	9,473	86,108	9.09	19
20	Administrator	1,838	1,950	90,918	46.62	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,841	11,913	254,678	21.38	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	5,492	6,036	67,962	11.26	31
32	Other Health Care(specify)					32
33	Other(specify)	37,466	41,840	485,726	11.61	33
34	TOTAL (lines 1 - 33)	825,216	907,316	\$ 11,550,470 *	\$ 12.73	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	16,501	9-3	36
37	Medical Records Consultant	Monthly	4,527	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,345	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	26	1,395	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47	Dietary - Temp. Labor		53,880	1-3	47
48	Pastoral Assistance	Monthly	7,200	12-3	48
49	TOTAL (lines 35 - 48)	26	\$ 89,848		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	9	\$ 368	10-3	50
51	Licensed Practical Nurses				51
52	Nurse Aides	5	75	10-3	52
53	TOTAL (lines 50 - 52)	14	\$ 443		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description		Amount	Description		Amount	
Marie Payes	Vice President	0	\$ 90,918	Workers' Compensation Insurance		\$	IDPH License Fee		\$	
Administrator Salary Paid				Unemployment Compensation Insurance			Advertising: Employee Recruitment			
by Related Party				FICA Taxes		853,077	Health Care Worker Background Check			
				Employee Health Insurance			(Indicate # of checks performed _____)			
				Employee Meals			Advertising		162,481	
				Illinois Municipal Retirement Fund (IMRF)*			Yellow Page Advertising		38,674	
				Volunteer Recognitions		11,590	Organization Dues		40,245	
				Allocated from LHSA		1,527,844	Subscriptions & Publications		8,200	
				Employee Insurance paid by LHSA			Allocated - LHSA		81,552	
							Allocated - LFA		2,278	
							Less: Public Relations Expense	(
							Non-allowable advertising		(162,481)	
							Yellow page advertising		(38,674)	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 90,918				TOTAL (agree to Sch. V, line 20, col. 8)	\$	132,275	
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)						
Description			Amount							
Allocated Costs - Lutheran Home and Services for the Aged, Inc.			\$ 3,202,702							
Allocated Costs - Lutheran Foundation for the Aged, Inc.			224,456							
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 3,427,158	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			
C. Professional Services				Description	Line #	Amount	Description		Amount	
Vendor/Payee	Type		Amount			\$	Out-of-State Travel	\$		
Lohrentz, Carlton W. & Assoc.	Legal		\$ 56							
Katten, Muchin & Zavis	Legal		11,085							
Carl Johnson	Admin. Consultant		16,662							
Connie Kaufman	Admin. Consultant		570				In-State Travel			
Ark Development	Adjusted out on Page 5		86,250							
Achieve Accreditation	Computer		2,440							
Tinaglia Architects	Parking Studies		1,235							
KPMG	Audit Fees		26,551				Seminar Expense		7,525	
Penny Paulsberg	Decorating Service		54,344				Allocated - LHSA		70,690	
							Allocated - LFA		2,722	
							Entertainment Expense	(
							(agree to Sch. V, line 24, col. 8)			
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 199,193	TOTAL		\$	TOTAL	\$	80,937	

* Attach copy of IMRF notifications

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

[illegible]

Facility Name & ID Number <u>Lutheran Home for the Aged</u>	STATE OF ILLINOIS # <u>0005090</u>	Report Period Beginning: <u>07/01/00</u>	Ending: <u>06/30/01</u>
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XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? No

(2) Are there any dues to nursing home associations included on the cost report? Yes
 If YES, give association name and amount. Dues paid by related party.

(3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A

(5) Have you properly capitalized all major repairs and equipment purchases? Yes
 What was the average life used for new equipment added during this period? 10 Years

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 267,060 Line 10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? No
 If YES, give effective date of lease. N/A

(9) Are you presently operating under a sublease agreement? YES X NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 170,820
 This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ _____ Has any meal income been offset against related costs? Yes Indicate the amount. \$ 56,027

(16) Travel and Transportation

a. Are there costs included for out-of-state travel? No
 If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A

c. What percent of all travel expense relates to transportation of nurses and patients? 100% of line 14

d. Have vehicle usage logs been maintained? Yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A

g. Does the facility transport residents to and from day training? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 37,141

(17) Has an audit been performed by an independent certified public accounting firm? Yes
 Firm Name: KPMG The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? Yes If no, please explain. N/A

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes

(19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
 Attach invoices and a summary of services for all architect and appraisal fees.